

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

North Judson-San Pierre Sch Corp (7515)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,057,432	\$4,374,400	\$4,426,081	\$3,986,417	-0.4%	-9.9%
Group Health Insurance	222	\$680,434	\$630,556	\$878,877	\$645,995	-1.3%	-26.5%
Pupil Services	313	\$761,626	\$292,521	\$324,274	\$634,063	-4.5%	95.5%
Non - Certified Salaries	120	\$320,958	\$463,978	\$418,756	\$395,928	5.4%	-5.5%
Social Security Certified	212	\$296,571	\$311,732	\$317,158	\$285,583	-0.9%	-10.0%
Teacher Retirement Fund, After 7-1-95	216	\$154,719	\$174,498	\$204,699	\$247,700	12.5%	21.0%
Instruction Services	311	\$40,851	\$113,978	\$124,573	\$161,954	41.1%	30.0%
Other Employee Benefits	241 - 290	\$107,179	\$134,052	\$140,820	\$117,589	2.3%	-16.5%
Equipment	730	\$1,737	\$20,302	\$17,145	\$106,038	179.5%	518.5%
Workers Compensation Insurance	225	\$48,184	\$63,572	\$92,606	\$73,660	11.2%	-20.5%
Other Group Insurance Authorized by Statute	224	\$60,411	\$64,060	\$73,436	\$72,479	4.7%	-1.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$78,148	\$93,836	\$82,796	\$68,555	-3.2%	-17.2%
Licensed Employees	135	\$70,460	\$138,503	\$94,144	\$55,195	-5.9%	-41.4%
Rentals	440	\$112,807	\$59,958	\$112,878	\$52,997	-17.2%	-53.0%
Connectivity	744	\$40,515	\$37,795	\$36,527	\$46,070	3.3%	26.1%
Operational Supplies	611	\$63,182	\$97,582	\$46,740	\$43,903	-8.7%	-6.1%
Public Employees Retirement Fund	214	\$27,303	\$39,066	\$40,521	\$40,967	10.7%	1.1%
Social Security Noncertified	211	\$30,224	\$43,521	\$38,621	\$35,635	4.2%	-7.7%
Computer Hardware	741	\$112,811	\$84,608	\$39,288	\$33,614	-26.1%	-14.4%
Other Supplies and Materials	615, 660 - 689	\$29,332	\$34,997	\$36,954	\$29,269	-0.1%	-20.8%
Nonlicensed Employees	136	\$18,930	\$16,375	\$22,147	\$25,205	7.4%	13.8%
Telecommunications Equipment	745	\$0	\$8,405	\$538	\$14,656	NA	2624.1%
Content	747	\$9,541	\$37,242	\$6,469	\$12,625	7.3%	95.2%
Travel	580	\$17,123	\$15,556	\$21,793	\$11,338	-9.8%	-48.0%
Library Books	640	\$8,676	\$12,147	\$12,743	\$9,966	3.5%	-21.8%
Repairs and Maintenance Services	430	\$7,577	\$3,536	\$10,851	\$9,478	5.8%	-12.6%
Dues and Fees	810	\$8,163	\$8,630	\$5,144	\$7,964	-0.6%	54.8%
Group Life Insurance	221	\$6,174	\$6,703	\$7,208	\$7,036	3.3%	-2.4%
Periodicals	650	\$8,853	\$9,634	\$9,651	\$6,160	-8.7%	-36.2%
Severance/Early Retirement Pay	213	\$4,730	\$4,038	\$2,063	\$3,150	-9.7%	52.7%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$2,863	NA	NA
Other Professional and Technical Services	319	\$712	\$460	\$998	\$2,449	36.2%	145.4%
Awards	875	\$2,855	\$1,740	\$7,341	\$1,816	-10.7%	-75.3%
Postage and Postage Machine Rental	532	\$0	\$372	\$1,646	\$649	NA	-60.6%
Student Transportation Services	510	\$0	\$0	\$0	\$238	NA	NA
Textbooks	630	\$0	\$24,411	\$0	\$0	NA	NA
Other Purchased Services	593	\$795	\$1,246	\$0	\$0	-100.0%	NA
Professional Development	748	\$2,500	\$0	\$2,500	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$10,971	\$1,550	\$30	\$0	-100.0%	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Overtime Salaries	140	\$9,000	\$9,500	\$0	\$0	-100.0%	NA
Distance Learning Equipment	742	\$0	\$0	\$18,528	\$0	NA	-100.0%
Insurance	520	\$71	\$225	\$184	\$0	-100.0%	-100.0%
Gasoline and Lubricants	613	\$758	\$1,281	\$1,012	\$0	-100.0%	-100.0%
Official Bond Premiums	525	\$495	\$61	\$96	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$7,212,808	\$7,436,624	\$7,677,834	\$7,249,206	0.1%	-5.6%
Student Instructional Support							
Certified Salaries	110	\$510,080	\$581,805	\$597,119	\$540,541	1.5%	-9.5%
Non - Certified Salaries	120	\$122,705	\$159,758	\$208,758	\$189,788	11.5%	-9.1%
Group Health Insurance	222	\$112,773	\$124,072	\$164,306	\$130,913	3.8%	-20.3%
Social Security Certified	212	\$33,371	\$40,059	\$44,240	\$39,622	4.4%	-10.4%
Teacher Retirement Fund, After 7-1-95	216	\$38,881	\$39,193	\$42,813	\$38,496	-0.2%	-10.1%
Other Employee Benefits	241 - 290	\$12,740	\$16,129	\$18,301	\$16,139	6.1%	-11.8%
Social Security Noncertified	211	\$13,725	\$14,730	\$15,602	\$14,258	1.0%	-8.6%
Public Employees Retirement Fund	214	\$14,294	\$19,609	\$23,411	\$13,723	-1.0%	-41.4%
Operational Supplies	611	\$10,777	\$12,890	\$9,686	\$13,679	6.1%	41.2%
Other Group Insurance Authorized by Statute	224	\$12,309	\$13,250	\$14,711	\$13,366	2.1%	-9.1%
Workers Compensation Insurance	225	\$2,400	\$3,200	\$3,450	\$6,300	27.3%	82.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,424	\$5,071	\$5,681	\$5,217	11.1%	-8.2%
Travel	580	\$7,739	\$7,133	\$5,315	\$2,438	-25.1%	-54.1%
Dues and Fees	810	\$665	\$346	\$580	\$1,651	25.5%	184.7%
Group Life Insurance	221	\$1,080	\$1,337	\$1,473	\$1,302	4.8%	-11.6%
Severance/Early Retirement Pay	213	\$0	\$0	\$25	\$875	NA	3400.0%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$40	NA	NA
Equipment	730	\$0	\$0	\$101	\$0	NA	-100.0%
Official Bond Premiums	525	\$0	\$267	\$339	\$0	NA	-100.0%
Student Instructional Support Total		\$896,962	\$1,038,849	\$1,155,910	\$1,028,348	3.5%	-11.0%
Overhead and Operational							
Non - Certified Salaries	120	\$1,111,837	\$1,157,264	\$1,175,835	\$1,076,007	-0.8%	-8.5%
Heating and Cooling for Buildings - Electricity	621	\$291,508	\$319,782	\$332,709	\$355,360	5.1%	6.8%
Food Purchases	614	\$401,165	\$371,711	\$364,248	\$336,546	-4.3%	-7.6%
Vehicles	731	\$239,184	\$204,808	\$192,874	\$156,618	-10.0%	-18.8%
Group Health Insurance	222	\$123,529	\$133,212	\$181,897	\$152,889	5.5%	-15.9%
Repairs and Maintenance Services	430	\$178,435	\$237,614	\$229,466	\$148,380	-4.5%	-35.3%
Insurance	520	\$117,478	\$142,856	\$147,954	\$142,092	4.9%	-4.0%
Certified Salaries	110	\$100,660	\$102,275	\$101,884	\$131,875	7.0%	29.4%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Operational Supplies	611	\$145,373	\$184,173	\$167,588	\$131,040	-2.6%	-21.8%
Heating and Cooling for Buildings - Gas	622	\$140,865	\$111,017	\$150,662	\$125,107	-2.9%	-17.0%
Public Employees Retirement Fund	214	\$83,425	\$97,035	\$113,319	\$112,324	7.7%	-0.9%
Gasoline and Lubricants	613	\$107,860	\$112,524	\$91,916	\$89,468	-4.6%	-2.7%
Social Security Noncertified	211	\$83,352	\$86,603	\$89,019	\$79,434	-1.2%	-10.8%
Workers Compensation Insurance	225	\$3,400	\$3,400	\$9,000	\$47,500	93.3%	427.8%
Telephone	531	\$26,849	\$31,770	\$35,538	\$31,520	4.1%	-11.3%
Content	747	\$507	\$3,016	\$18,854	\$28,600	174.1%	51.7%
Water and Sewage	411	\$35,708	\$31,887	\$30,172	\$28,404	-5.6%	-5.9%
Other Group Insurance Authorized by Statute	224	\$22,157	\$23,545	\$24,873	\$23,536	1.5%	-5.4%
Student Transportation Services	510	\$19,812	\$18,975	\$32,689	\$22,623	3.4%	-30.8%
Other Supplies and Materials	615, 660 - 689	\$4,256	\$3,933	\$5,169	\$19,585	46.5%	278.9%
Other Professional and Technical Services	319	\$18,630	\$8,405	\$7,716	\$18,063	-0.8%	134.1%
Staff Services	314	\$15,690	\$17,378	\$15,168	\$15,481	-0.3%	2.1%
Board of Education Services	318	\$26,444	\$13,135	\$67,738	\$14,220	-14.4%	-79.0%
Teacher Retirement Fund, After 7-1-95	216	\$10,569	\$10,983	\$11,200	\$12,424	4.1%	10.9%
Distance Learning Equipment	742	\$0	\$0	\$0	\$11,580	NA	NA
Instructional Programs Improvement Services	312	\$12,670	\$5,000	\$0	\$11,566	-2.3%	NA
Dues and Fees	810	\$9,967	\$12,788	\$10,712	\$11,381	3.4%	6.2%
Social Security Certified	212	\$8,607	\$8,363	\$8,052	\$10,729	5.7%	33.2%
Removal of Refuse and Garbage	412	\$9,180	\$9,330	\$10,620	\$9,830	1.7%	-7.4%
Postage and Postage Machine Rental	532	\$10,881	\$11,277	\$8,852	\$9,204	-4.1%	4.0%
Other Employee Benefits	241 - 290	\$8,457	\$8,095	\$7,999	\$6,814	-5.3%	-14.8%
Board Member Compensation	115	\$6,000	\$4,500	\$6,000	\$6,000	0.0%	0.0%
Travel	580	\$12,178	\$11,588	\$9,600	\$4,814	-20.7%	-49.9%
Advertising	540	\$3,940	\$3,364	\$4,495	\$4,738	4.7%	5.4%
Tires and Repairs	612	\$68	\$7,308	\$7,555	\$3,169	161.3%	-58.1%
Rentals	440	\$4,410	\$1,863	\$832	\$2,568	-12.6%	208.6%
Improvements Other Than Buildings	715	\$4,546	\$4,630	\$2,061	\$2,412	-14.7%	17.0%
Equipment	730	\$24,226	\$20,768	\$9,179	\$2,345	-44.2%	-74.5%
Group Life Insurance	221	\$2,996	\$2,265	\$2,240	\$1,976	-9.9%	-11.8%
Other Purchased Services	593	\$1,730	\$1,698	\$1,512	\$1,532	-3.0%	1.3%
Bank Service Charges	871	\$991	\$1,326	\$1,264	\$1,347	8.0%	6.5%
Computer Hardware	741	\$0	\$0	\$129,741	\$888	NA	-99.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$12	\$20	\$493	NA	2388.6%
Pupil Services	313	\$0	\$259	\$0	\$94	NA	NA
Official Bond Premiums	525	\$1,429	\$748	\$684	\$61	-54.5%	-91.1%
Connectivity	744	\$0	\$22	\$0	\$0	NA	NA
Unemployment Insurance	230	\$683	\$194	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$0	\$0	\$3,659	\$0	NA	-100.0%

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North Judson-San Pierre Sch Corp (7515)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Interest	832	\$863	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$3,432,518	\$3,542,696	\$3,822,567	\$3,402,636	-0.2%	-11.0%
Non Operational							
Redemption of Principal	831	\$1,642,675	\$1,689,431	\$1,419,669	\$1,414,898	-3.7%	-0.3%
Certified Salaries	110	\$121,751	\$134,481	\$134,649	\$119,210	-0.5%	-11.5%
Repairs and Maintenance Services	430	\$116,723	\$90,023	\$144,850	\$68,328	-12.5%	-52.8%
Non - Certified Salaries	120	\$72,691	\$58,425	\$55,792	\$53,212	-7.5%	-4.6%
Rentals	440	\$28,980	\$28,679	\$28,987	\$28,679	-0.3%	-1.1%
Equipment	730	\$22,348	\$16,624	\$10,132	\$27,063	4.9%	167.1%
Social Security Certified	212	\$8,607	\$9,547	\$9,729	\$8,595	0.0%	-11.7%
Teacher Retirement Fund, After 7-1-95	216	\$5,699	\$6,819	\$7,716	\$7,969	8.7%	3.3%
Textbooks	630	\$6,546	\$7,827	\$6,980	\$6,253	-1.1%	-10.4%
Interest	832	\$37,126	\$7,501	\$3,706	\$4,479	-41.1%	20.9%
Social Security Noncertified	211	\$5,434	\$4,267	\$4,064	\$4,059	-7.0%	-0.1%
Staff Services	314	\$1,336	\$1,519	\$1,523	\$1,938	9.7%	27.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,745	\$1,850	\$1,599	\$1,189	-9.1%	-25.6%
Public Employees Retirement Fund	214	\$516	\$167	\$227	\$336	-10.2%	48.2%
Other Employee Benefits	241 - 290	\$2,504	\$1,467	\$0	\$6	-77.7%	NA
Construction Services	450	\$84,987	\$0	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$1,580	\$0	\$0	\$0	-100.0%	NA
Operational Supplies	611	\$125	\$0	\$51	\$0	-100.0%	-100.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$28,500	\$0	\$0	NA	NA
Travel	580	\$0	\$0	\$358	\$0	NA	-100.0%
Dues and Fees	810	\$750	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$2,162,122	\$2,087,128	\$1,830,032	\$1,746,217	-5.2%	-4.6%
Grand Total		\$13,704,410	\$14,105,297	\$14,486,342	\$13,426,408	-0.5%	-7.3%